IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 70 of 1986

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

BIPINBHAI VADILAL FAMILY TRUSTNO.1

Versus

COMMISSIONER OF INCOME TAX

Appearance:

MR RK PATEL for Petitioner

MR BB NAIK for MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 11/06/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

At the instance of the assessee, the following question of law has been referred to this court for its opinion by the Income Tax Appellate Tribunal, Ahmedabad Bench 'A', arising out of its order in I.T.A. Nos. 528 & 1521/Ahd/84 :

"Whether, on the facts and in the circumstances of the case, the Tribunal was justified in law in holding that the annual letting value of the property in question was correctly worked out at Rs. 18,000/- and not Rs. 6,000/- as claimed by the assessee in each of the years under reference?"

2. Learned advocate Shri R.K. Patel appearing on behalf of the assessee has brought to our notice that in case of the assessee itself a similar question had been raised in I.T.R. No. 187/84. The said question was answered in affirmative i.e. in favour of the revenue and against the assessee.

3. Looking to the fact that the question has already been answered in I.T.R. No. 187/84 and in respectful agreement with the said judgment, we also answer the question referred to us in affirmative i.e. in favour of the revenue and against the assessee.

The reference stands disposed of accordingly with no order as to costs.

(A.R. Dave, J.)

(D.A. Mehta, J.)

(hn)